

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

**In re:**

**CELSIUS NETWORK LLC, *et al.*,<sup>1</sup>**

## Debtors.

## Chapter 11

**Case No. 22-10964 (MG)**

**(Jointly Administered)**

**COMBINED SECOND MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER  
FOR THE TIME PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2022**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20,2022 ( <i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	November 1, 2022 through December 31, 2022
Monthly Fees Incurred:	\$136,415.00
20% Holdback:	\$27,283.00
Total Compensation Less 20% Holdback:	\$109,132.00
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$109,132.00

This is a   X   monthly interim final application.

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance and Tax Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Combined Second Monthly Fee Statement”) covering the period from November 1, 2022 through and including December 31, 2022 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 1745] (the “Interim Compensation Order”). By this Combined Second Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$109,132.00 (80% of \$136,415.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

As disclosed in the Harvey Declaration in support of the Debtors’ application to retain EY LLP in these chapter 11 cases,<sup>2</sup> services pursuant to the Tax Compliance SOW will be provided for a fixed fee of (a) \$52,150 for compliance services for Celsius Network Inc. for the period ended December 31, 2021 and (b) \$52,850 for tax compliance services for Celsius US Holding LLC and its U.S. subsidiaries for the period ended December 31, 2021. To note, the Tax Compliance fees have been prepaid, and EY LLP will not charge the Debtors additional fees for this work.

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<sup>2</sup> The Declaration of Elizabeth Harvey in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief (the “Harvey Declaration”) is attached as Exhibit B to the Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief [Docket No. 1404].

**FEES FOR SERVICES RENDERED  
DURING THE COMPENSATION PERIOD**

In support of this Combined Second Monthly Fee Statement, attached hereto as **Exhibit A** is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Combined Second Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Combined Second Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

**EXPENSES INCURRED  
DURING THE COMPENSATION PERIOD**

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

**REPRESENTATIONS**

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Combined Second Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: April 3, 2023

/s/ Elizabeth Harvey  
Elizabeth Harvey  
Partner, Ernst & Young LLP

**EXHIBIT A**  
**SUMMARY BY PROFESSIONAL**

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Diner	Eitan	Senior	3.0	\$600.00	\$1,800.00
Flagg	Nancy	Executive Director	36.6	\$1,150.00	\$42,090.00
Gatt	Katherine	Senior Manager	4.5	\$950.00	\$4,275.00
Harvey	Elizabeth	Partner	4.7	\$1,250.00	\$5,875.00
Hill	Jeanne	Senior Manager	12.1	\$950.00	\$11,495.00
Hill	Jeffrey	Partner	1.6	\$1,250.00	\$2,000.00
Lubic	Jacob	Staff	5.5	\$400.00	\$2,200.00
Migdal	Sylwai	Partner	1.0	\$1,250.00	\$1,250.00
Sapir	Eric	Executive Director	5.3	\$1,150.00	\$6,095.00
Shwartz	Yoav	Partner	30.0	\$1,250.00	\$37,500.00
Tuchinsky	Maria	Senior Manager	2.1	\$950.00	\$1,995.00
Yahalom	Raz	Senior	4.8	\$600.00	\$2,880.00
Buonaguro	Paul	Manager	2.1	\$850.00	\$1,785.00
DiPalma	Vincent	Manager	1.2	\$850.00	\$1,020.00
Jimenez	Joseph	Senior Manager	6.2	\$950.00	\$5,890.00
Johnson	Derrick	Staff/Assistant	4.0	\$400.00	\$1,600.00
Kapp	Amanda	Staff/Assistant	2.7	\$400.00	\$1,080.00
Kool	Trent	Manager	1.0	\$850.00	\$850.00
Kotanchiyev	Georgiy	Senior Manager	0.3	\$950.00	\$285.00
Marenco	Eli	Senior Manager	0.7	\$950.00	\$665.00
Massimore	Marissa	Senior	2.6	\$600.00	\$1,560.00
Rash	Jeffrey	Executive Director	0.2	\$1,150.00	\$230.00
Wehr	Robert	Senior Manager	2.1	\$950.00	\$1,995.00
<b>Total</b>			<b>134.3</b>		<b>\$136,415.00</b>

**EXHIBIT B**  
**SUMMARY BY CATEGORY**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Total Hours</b>	<b>Total Fees</b>
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	51.1	\$57,685.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	83.2	\$78,730.00
	<b>Total</b>	<b>134.3</b>	<b>\$136,415.00</b>

**EXHIBIT C**  
**TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL**

**Federal Tax Services**

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner	01 Nov 2022	Federal Tax Service	Reviewing and sending updated Statement of Work for assistance with VA voluntary disclosure program to client	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	01 Nov 2022	Federal Tax Service	Call with Client (L. Koren). Discussed examiner review, UK token disposition and I/C receivables.	0.5	\$1,250.00	\$625.00
Raz Yahalom	Senior	02 Nov 2022	Federal Tax Service	Incorporating edits from Partner review on tax filing memo	4.8	\$600.00	\$2,880.00
Sapir,Eric	Executive Director	02 Nov 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner	02 Nov 2022	Federal Tax Service	Call with Client (L. Koren) to discuss follow up on examiner review.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	03 Nov 2022	Federal Tax Service	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$1,150.00	\$575.00
Eitan Diner	Senior	06 Nov 2022	Federal Tax Service	Review of pre-tax book income for 2021 for Celsius-UK and subs vs. Celsius-IL, including cross reference to provision work-papers	0.9	\$600.00	\$540.00
Eitan Diner	Senior	06 Nov 2022	Federal Tax Service	Updates to international tax analysis based on balance sheet and profit and loss statements provided by Celsius	2.1	\$600.00	\$1,260.00
Yoav Shwartz	Partner	06 Nov 2022	Federal Tax Service	Review updates international tax analysis per standalone balance sheets and profit & loss statements provided by Celsius.	3.1	\$1,250.00	\$3,875.00
Yoav Shwartz	Partner	07 Nov 2022	Federal Tax Service	Tax filing positions memo - detailed review of factual background, added assumptions in connection with 2021 transactions.	3.7	\$1,250.00	\$4,625.00
Harvey,Elizabeth R.	Partner	08 Nov 2022	Federal Tax Service	EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor)	0.4	\$1,250.00	\$500.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	08 Nov 2022	Federal Tax Service	EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor)	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	08 Nov 2022	Federal Tax Service	Tax filing positions memo - continued to review and draft factual background, added assumptions and made additional review updates.	3.3	\$1,250.00	\$4,125.00
Yoav Shwartz	Partner	10 Nov 2022	Federal Tax Service	Detailed review of information required per examiner's requests.	4.3	\$1,250.00	\$5,375.00
Maria Tuchinsky	Senior Manager	13 Nov 2022	Federal Tax Service	Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky.	0.6	\$950.00	\$570.00
Yoav Shwartz	Partner	13 Nov 2022	Federal Tax Service	Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	13 Nov 2022	Federal Tax Service	Continue to review all historical email per Examiner request.	2.8	\$1,250.00	\$3,500.00
Harvey,Elizabeth R.	Partner	16 Nov 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	16 Nov 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	16 Nov 2022	Federal Tax Service	Continue to review all historical emails per Examiner request.	4.8	\$1,250.00	\$6,000.00
Yoav Shwartz	Partner	16 Nov 2022	Federal Tax Service	Tax filing positions memo - draft assumptions and initial outline for additional topics.	3.1	\$1,250.00	\$3,875.00
Migdal,Sylwia	Partner	17 Nov 2022	Federal Tax Service	Email coordination of Lithuania resources for potential local country review of transaction impact.	0.3	\$1,250.00	\$375.00
Yoav Shwartz	Partner	21 Nov 2022	Federal Tax Service	Review facts regarding Lithuania coin deposits.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner	22 Nov 2022	Federal Tax Service	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz.	0.4	\$1,250.00	\$500.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	22 Nov 2022	Federal Tax Service	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz.	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	22 Nov 2022	Federal Tax Service	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner	23 Nov 2022	Federal Tax Service	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner	23 Nov 2022	Federal Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Hill,Jeffrey B.	Partner	23 Nov 2022	Federal Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Migdal,Sylwia	Partner	23 Nov 2022	Federal Tax Service	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis.	0.7	\$1,250.00	\$875.00
Sapir,Eric	Executive Director	23 Nov 2022	Federal Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	23 Nov 2022	Federal Tax	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas,	0.7	\$1,150.00	\$805.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Service	and L. Lingis.			
Maria Tuchinsky	Senior Manager	30 Nov 2022	Federal Tax Service	Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Shwartz and M. Tuchinsky.	1.5	\$950.00	\$1,425.00
Yoav Shwartz	Partner	30 Nov 2022	Federal Tax Service	Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Shwartz and M. Tuchinsky.	1.5	\$1,250.00	\$1,875.00
Harvey,Elizabeth R.	Partner	06 Dec 2022	Federal Tax Service	Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	06 Dec 2022	Federal Tax Service	Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner	06 Dec 2022	Federal Tax Service	Weekly call to discuss potential asset sale proposals and a contemplated sale of Stablecoins and the US federal income tax considerations. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey and E. Sapir	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	20 Dec 2022	Federal Tax Service	Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner	20 Dec 2022	Federal Tax Service	Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner	21 Dec 2022	Federal Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,250.00	\$1,000.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeffrey B.	Partner	21 Dec 2022	Federal Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	21 Dec 2022	Federal Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,150.00	\$920.00
				<b>Total</b>	<b>51.1</b>		<b>\$57,685.00</b>

### State and Local Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
DiPalma, Vincent	Manager	01 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma	0.5	\$850.00	\$425.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Call with EY General Counsel Office call to review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP)request to discuss Celsius state tax profile	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Call with EY Independence team regarding permissibility of complying with Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Correspond with EY V.DiPalma on agreed payroll and payroll tax followups with client (J.Morgan)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	01 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	01 Nov 2022	SALT Tax Service	Review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request from Kirkland and reply	0.4	\$1,150.00	\$460.00
Massimore,Marissa Elizabeth	Senior	01 Nov 2022	SALT Tax Service	Review of email correspondence regarding Pennsylvania use tax taxability of mining rigs	0.5	\$600.00	\$300.00
Flagg,Nancy A.	Executive Director	02 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	02 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$950.00	\$190.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeffrey B.	Partner/Principal	02 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,250.00	\$250.00
Lubic,Jake	Staff/Assistant	02 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	SALT Tax Service	Call with Kirkland (A. Sexton and S. Cantor) to update them on open indirect tax items. EY attendees: E. Sapir, N. Flagg, K. Gatt and J. Lubic	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	SALT Tax Service	Compile and send Celsius personal property tax information to Kirkland A. Sexton	0.4	\$1,150.00	\$460.00
Rash,Jeffrey B	Executive Director	03 Nov 2022	SALT Tax Service	For property tax workstream, conduct research on mailing address for Tax Assessors in Cherokee County, NC and Whitfield County, GA. Provide addresses to Nancy Flagg so she can relay to client as personal property tax renditions are prepared. Provide link to on-line personal property rendition for Cherokee County, NC Assessor.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	SALT Tax Service	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	03 Nov 2022	SALT Tax Service	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$950.00	\$475.00
Lubic,Jake	Staff/Assistant	03 Nov 2022	SALT Tax Service	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$400.00	\$200.00
Massimore,Marissa Elizabeth	Senior	03 Nov 2022	SALT Tax Service	Review of email with next steps from N.Flagg on 11/2 and follow up with EY sales and use tax team regarding information compiled from H. LeClaire (EY) correspondences.	0.3	\$600.00	\$180.00
Flagg,Nancy A.	Executive Director	04 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	04 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill	0.3	\$950.00	\$285.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Massimore, Marissa Elizabeth	Senior	04 Nov 2022	SALT Tax Service	Preparation internal EY call re historical sales and use tax guidance provided, including touching base with team members on any outstanding information to be gathered and highlight information sales and use tax team was to provide to N. Flagg	1.0	\$600.00	\$600.00
Flagg, Nancy A.	Executive Director	04 Nov 2022	SALT Tax Service	Provide Pennsylvania voluntary disclosure responsive documents to client (J.Morgan) for Examiner upload	0.8	\$1,150.00	\$920.00
Flagg, Nancy A.	Executive Director	04 Nov 2022	SALT Tax Service	Reply to client (J.Morgan) on Pennsylvania manufacturing exemption discussion status	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	04 Nov 2022	SALT Tax Service	Review Pennsylvania voluntary disclosure questionnaire draft from J.Morgan and reply with questions	0.4	\$1,150.00	\$460.00
Hill, Jeanne L.	Senior Manager	04 Nov 2022	SALT Tax Service	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.9	\$950.00	\$855.00
Flagg, Nancy A.	Executive Director	06 Nov 2022	SALT Tax Service	Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Hill, Jeanne L.	Senior Manager	06 Nov 2022	SALT Tax Service	Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Hill, Jeanne L.	Senior Manager	06 Nov 2022	SALT Tax Service	Prepare for meeting with client to review the Pennsylvania Voluntary Disclosure Agreement and discuss other options to mitigate sales tax risk	0.9	\$950.00	\$855.00
Flagg, Nancy A.	Executive Director	06 Nov 2022	SALT Tax Service	Respond to Kirkland (A. Sexton) on Pennsylvania voluntary disclosure data room upload for Examiner	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	07 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$1,150.00	\$1,035.00
Gatt, Katie	Senior Manager	07 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$950.00	\$855.00
Hill, Jeanne L.	Senior Manager	07 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$950.00	\$855.00
Buonaguro, Paul	Manager	07 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill	0.3	\$850.00	\$255.00
Hill, Jeanne L.	Senior Manager	07 Nov 2022	SALT Tax	Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill	0.3	\$950.00	\$285.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Service				
Flagg,Nancy A.	Executive Director	07 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	07 Nov 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Massimore,Marissa Elizabeth	Senior	07 Nov 2022	SALT Tax Service	Review and compile information in my files related to correspondence and exchanges with H. LeClaire (EY).	0.8	\$600.00	\$480.00
Buonaguro,Paul	Manager	07 Nov 2022	SALT Tax Service	Review and revise Pennsylvania sales and use tax voluntary disclosure agreement questionnaire answers	0.7	\$850.00	\$595.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	SALT Tax Service	Respond to Kirkland on responsive documents requested by Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	SALT Tax Service	Review and send employment tax documentation and emails to EY Vincent DiPalma for review and interpretation	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	SALT Tax Service	Update to EY General Counsel Office on Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) call invite received	0.4	\$1,150.00	\$460.00
Lubic,Jake	Staff/Assistant	09 Nov 2022	SALT Tax Service	Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	09 Nov 2022	SALT Tax Service	Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J.Lubic	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	09 Nov 2022	SALT Tax Service	Update open tax item workstream status and next steps and send to EY team	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	10 Nov 2022	SALT Tax Service	Call with EY General Counsel team to prepare for discussion with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP)	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Call with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP) to discuss Celsius state tax profile	1.2	\$1,150.00	\$1,380.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Discuss Pennsylvania voluntary disclosure next steps with EY J.Hill	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Follow-up on Pennsylvania voluntary disclosure filing approval with client (L.Koren)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Kirkland inquiry on EY engagement retention status to EY general counsel office	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Call with EY General Counsel to recap discussion with Bankruptcy Court Appointed Examiner (S.Pillay, G.Morse Jenner & Block, LLP)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	SALT Tax Service	Reply to Kirkland inquiry on engagement retention status	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	11 Nov 2022	SALT Tax Service	Submit Pennsylvania sales and use tax voluntary disclosure agreement application to the state, discuss next steps with EY N.Flagg	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	14 Nov 2022	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$950.00	\$380.00
Hill,Jeffrey B.	Partner/Principal	14 Nov 2022	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,250.00	\$500.00
Lubic,Jake	Staff/Assistant	14 Nov 2022	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$400.00	\$160.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	14 Nov 2023	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,150.00	\$460.00
Harvey,Elizabeth R.	Partner/Principal	14 Nov 2023	SALT Tax Service	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,250.00	\$500.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	SALT Tax Service	Inventory income tax returns for noticing updates	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	SALT Tax Service	Review files for sales and use tax information per Kirkland request and draft reply	0.7	\$1,150.00	\$805.00
Johnson,Derrick Joseph	Staff/Assistant	15 Nov 2022	SALT Tax Service	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Kapp,Amanda Michele	Staff/Assistant	15 Nov 2022	SALT Tax Service	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Lubic,Jake	Staff/Assistant	15 Nov 2022	SALT Tax Service	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	15 Nov 2022	SALT Tax Service	Review sales and use tax files received from client (J.Morgan) and reply to Kirkland (A.Sexton) on file differences	1.8	\$1,150.00	\$2,070.00
Lubic,Jake	Staff/Assistant	16 Nov 2022	SALT Tax Service	Establish tax claims log to enable claim inventory and analysis processes	0.3	\$400.00	\$120.00
Johnson,Derrick Joseph	Staff/Assistant	16 Nov 2022	SALT Tax Service	Review 8 tax claims and update tax claims log with relevant details for tracking purposes	1.5	\$400.00	\$600.00
Kapp,Amanda Michele	Staff/Assistant	16 Nov 2022	SALT Tax Service	Review tax claims filed and document claim details to assist in claims analysis and resolutions	1.2	\$400.00	\$480.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	16 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,150.00	\$460.00
Lubic,Jake	Staff/Assistant	16 Nov 2022	SALT Tax Service	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$400.00	\$160.00
Johnson,Derrick Joseph	Staff/Assistant	17 Nov 2022	SALT Tax Service	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Kapp,Amanda Michele	Staff/Assistant	17 Nov 2022	SALT Tax Service	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Lubic,Jake	Staff/Assistant	17 Nov 2022	SALT Tax Service	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	17 Nov 2022	SALT Tax Service	Compile and send Pennsylvania voluntary disclosure documents requested from Kirkland (A. Sexton) to general counsel office for release approval	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	18 Nov 2022	SALT Tax Service	Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status.	0.9	\$1,150.00	\$1,035.00
Hill,Jeanne L.	Senior Manager	18 Nov 2022	SALT Tax Service	Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status.	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	18 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg	0.7	\$1,150.00	\$805.00
Jimenez,Joseph Robert	Senior Manager	18 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg	0.7	\$950.00	\$665.00
Marengo,Eli D.	Senior Manager	18 Nov 2022	SALT Tax Service	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez,	0.7	\$950.00	\$665.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				E, Marengo, N. Flagg			
Flagg, Nancy A.	Executive Director	18 Nov 2022	SALT Tax Service	Internal EY call to discuss open issues and prepare for call with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Jimenez, Joseph Robert	Senior Manager	18 Nov 2022	SALT Tax Service	Internal EY call to discuss open issues and prepare for call with client (J.Morgan)	0.3	\$950.00	\$285.00
Flagg, Nancy A.	Executive Director	18 Nov 2022	SALT Tax Service	Pennsylvania sales and use tax voluntary disclosure documents to Kirkland	0.2	\$1,150.00	\$230.00
Kotanchiyev, Georgiy S.	Senior Manager	18 Nov 2022	SALT Tax Service	Research Georgia legislation re taxability of crypto mining	0.3	\$950.00	\$285.00
Kool, Trent	Manager	18 Nov 2022	SALT Tax Service	Research Georgia taxability of crypto mining assets	1.0	\$850.00	\$850.00
Hill, Jeanne L.	Senior Manager	18 Nov 2022	SALT Tax Service	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.6	\$950.00	\$570.00
Flagg, Nancy A.	Executive Director	21 Nov 2022	SALT Tax Service	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$1,150.00	\$575.00
Gatt, Katie	Senior Manager	21 Nov 2022	SALT Tax Service	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$950.00	\$475.00
Johnson, Derrick Joseph	Staff/Assistant	21 Nov 2022	SALT Tax Service	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00
Kapp, Amanda Michele	Staff/Assistant	21 Nov 2022	SALT Tax Service	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00
Lubic, Jake	Staff/Assistant	21 Nov 2022	SALT Tax Service	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Johnson,Derrick Joseph	Staff/Assistant	21 Nov 2022	SALT Tax Service	Review tax claims and update tax claims log with relevant details for tracking	0.5	\$400.00	\$200.00
Lubic,Jake	Staff/Assistant	21 Nov 2022	SALT Tax Service	Reviewing, correcting, and updating claims inventory log to ensure that tax types and periods are documented correctly to aid in claims/tax liability analysis	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	22 Nov 2022	SALT Tax Service	Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez	0.4	\$1,150.00	\$460.00
Jimenez,Joseph Robert	Senior Manager	22 Nov 2022	SALT Tax Service	Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez	0.4	\$950.00	\$380.00
Jimenez,Joseph Robert	Senior Manager	22 Nov 2022	SALT Tax Service	Review Kentucky sales tax mining exemptions	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	23 Nov 2022	SALT Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	23 Nov 2022	SALT Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$950.00	\$475.00
Lubic,Jake	Staff/Assistant	23 Nov 2022	SALT Tax Service	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$400.00	\$200.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	23 Nov 2022	SALT Tax Service	Review and update open tax items for follow-up with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Nov 2022	SALT Tax Service	Review California withholding requirement on crypto interest earnings and reply to Kirkland (A. Sexton) with update on this with contractor withholding info and additional tax open items status	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Nov 2022	SALT Tax Service	Bankruptcy tax noticing requirements for income tax to EY D.Johnson to initiate review of returns filed vs current noticing list	0.2	\$1,150.00	\$230.00
Johnson,Derrick Joseph	Staff/Assistant	28 Nov 2022	SALT Tax Service	Inventory state income/franchise tax return filing profile vs notice list	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	29 Nov 2022	SALT Tax Service	Update and provide sales and use tax liability spreadsheet analysis to EY J. Jimenez	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	30 Nov 2022	SALT Tax Service	Follow-up with client (J.Morgan) for outstanding employment tax information	0.2	\$1,150.00	\$230.00
Jimenez,Joseph Robert	Senior Manager	30 Nov 2022	SALT Tax Service	Review fixed asset list provided and follow-up with EY Pennsylvania state desk J.Hill	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	02 Dec 2022	SALT Tax Service	Email J.Jimenez to provide background client information and scope of requests.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	03 Dec 2022	SALT Tax Service	Field Kirkland request for additional EY files of H.LeClaire and submit to EY general counsel	0.2	\$1,150.00	\$230.00
Lubic,Jake	Staff/Assistant	05 Dec 2022	SALT Tax Service	Analyzing newly filed indirect tax claims for D. Johnson and A. Kapp to inventory and analyze in tax claims log	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	05 Dec 2022	SALT Tax Service	Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic	0.2	\$1,150.00	\$230.00
Lubic,Jake	Staff/Assistant	05 Dec 2022	SALT Tax Service	Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic	0.2	\$400.00	\$80.00
Johnson,Derrick Joseph	Staff/Assistant	05 Dec 2022	SALT Tax Service	Create master Celsius claims log, upload to Teams site	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	05 Dec 2022	SALT Tax	Review tax claims filed and document claim details to assist in claims analysis and resolutions	0.2	\$400.00	\$80.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Service				
Johnson,Derrick Joseph	Staff/Assistant	06 Dec 2022	SALT Tax Service	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	06 Dec 2022	SALT Tax Service	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00
Lubic,Jake	Staff/Assistant	06 Dec 2022	SALT Tax Service	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	06 Dec 2022	SALT Tax Service	Follow-up with client (J.Morgan) for payroll and payroll tax information status and set call time for overall status update on open tax items; additional follow-up with client (J.Morgan) for status update	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	07 Dec 2022	SALT Tax Service	Schedule call to discuss Pennsylvania voluntary disclosure agreement status with client (J.Morgan, L.Koren)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	08 Dec 2022	SALT Tax Service	Follow-up with client (J.Morgan, L.Koren) re availability to discuss open tax items, and reschedule per client request	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	11 Dec 2022	SALT Tax Service	Email client (J.Morgan, L.Koren) re Pennsylvania voluntary disclosure agreement status update	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	SALT Tax Service	Advise client (J.Morgan) of need for status updates and set call to discuss	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	SALT Tax Service	Call with Kirkland (A.Sexton) regarding status of Celsius non-income tax issues	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	SALT Tax Service	Provide EY Indirect team with my status updates and request their workstream updates	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	SALT Tax Service	Buildout open tax item list in excel tracker format to capture follow-ups and track follow-up dates	2.7	\$1,150.00	\$3,105.00
DiPalma,Vincent	Manager	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$850.00	\$595.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$1,150.00	\$805.00
Gatt,Katie	Senior Manager	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Hill,Jeanne L.	Senior Manager	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Jimenez,Joseph Robert	Senior Manager	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Wehr,Robert W	Senior Manager	14 Dec 2022	SALT Tax Service	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	SALT Tax Service	Provide list of open Indirect tax issues per Kirkland (A.Sexton) request	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	SALT Tax Service	Reply to client (J.Morgan) inquiries on tax workstream status	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	14 Dec 2022	SALT Tax Service	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	15 Dec 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	15 Dec 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg	0.9	\$1,150.00	\$1,035.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	15 Dec 2022	SALT Tax Service	Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Document Celsius follow-ups for next status call with client (J.Morgan)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Open tax item status update to Kirkland (A. Sexton)	0.5	\$1,150.00	\$575.00
Wehr,Robert W	Senior Manager	15 Dec 2022	SALT Tax Service	Research fair market value options for use tax returns / voluntary disclosure agreements	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Texas sales and use tax open items follow-up EY state desk R. Wehr	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	SALT Tax Service	Update master tax issue tracker status per call with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Buonaguro,Paul	Manager	16 Dec 2022	SALT Tax Service	Pennsylvania state desk review data center sales tax exemption, call Pennsylvania Department of Revenue economic development, answer email questions	1.1	\$850.00	\$935.00
Flagg,Nancy A.	Executive Director	16 Dec 2022	SALT Tax Service	Reply to Kirkland (A. Sexton) to prioritize open tax items and next steps and reply to J.Berman on Capitol Tax request with questions to clarify	0.7	\$1,150.00	\$805.00
Hill,Jeanne L.	Senior Manager	16 Dec 2022	SALT Tax Service	Pennsylvania review data center sales tax exemption research	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	19 Dec 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez	1.0	\$1,150.00	\$1,150.00
Jimenez,Joseph Robert	Senior Manager	19 Dec 2022	SALT Tax Service	Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	20 Dec 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill.	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	20 Dec 2022	SALT Tax Service	Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill.	0.5	\$950.00	\$475.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	21 Dec 2022	SALT Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,150.00	\$920.00
Gatt,Katie	Senior Manager	21 Dec 2022	SALT Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$950.00	\$760.00
Lubic,Jake	Staff/Assistant	21 Dec 2022	SALT Tax Service	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$400.00	\$320.00
Flagg,Nancy A.	Executive Director	22 Dec 2022	SALT Tax Service	Call with client (J.Morgan, L.Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill	1.0	\$1,150.00	\$1,150.00
Hill,Jeanne L.	Senior Manager	22 Dec 2022	SALT Tax Service	Call with client (J.Morgan, L.Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				attendees: N. Flagg, J. Hill			
Jimenez,Joseph Robert	Senior Manager	22 Dec 2022	SALT Tax Service	Call with client (J. Morgan, L. Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill	1.0	\$950.00	\$950.00
Hill,Jeanne L.	Senior Manager	22 Dec 2022	SALT Tax Service	Call with Pennsylvania Department of Revenue voluntary disclosure agreement leadership	0.6	\$950.00	\$570.00
				<b>Total</b>	<b>83.2</b>		<b>\$78,730.00</b>